October 13, 2010

Bruce Ying-Zen Lin, AC 8171
325 Union Ave.
Pomona, CA 91768

Re: Case No. 1A-2009-81
Stipulated Settlement and Disciplinary Order

Dear Mr. Lin:

Enclosed is a copy of the Stipulated Settlement and Disciplinary Order in the matter of the accusation filed against you. Please note the effective date of the Decision is November 12, 2010.

The disciplinary order revokes your license, however, revocation is stayed and you are placed on three (3) years probation with specific terms and conditions. Please be advised that one of your conditions of probation suspends you from the practice of acupuncture for 15 days. You are required to abstain from acupuncture beginning with the effective date of this decision. It is recommended that you make the appropriate business arrangements and give prior notice to your patients in preparation of the suspension time. In addition to the suspension term, there are 11 other conditions of probation that you must comply with. Therefore, please read over them and be aware of any deadlines you must meet.

The Acupuncture Board encourages your diligent compliance with all of the terms and conditions stipulated in this agreement. If you have any questions regarding your probation and/or the conditions you are required to meet, please contact your probation monitor, Kristine Brothers, Enforcement Coordinator at Kristine_Brothers@dca.ca.gov or by phone.

Sincerely,

JANELLE WEDGE
Executive Officer

Enclosures

cc: Margaret Phe, DAG, DOJ
     Trina L. Saunders, Acting SDAG, DOJ
In the Matter of the Accusation Against: Case No. 1A-2009-81
BRUCE YING-ZEN LIN, L.Ac. OAH No. 2010031678
325 Union Avenue
Pomona, California 91768
Licensed Acupuncturist No. AC 8171,
Respondent.

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the Acupuncture Board of California, as its Decision in this matter.

This Decision shall become effective on NOV 12 2010
It is so ORDERED OCT 13 2010

Robert Brewer, Chair
Acupuncture Board of California
Department of Consumer Affairs
State of California
EDMUND G. BROWN JR.
Attorney General of California
MARGARET PHE
Deputy Attorney General
State Bar No. 207205
300 South Spring Street, Suite 1702
Los Angeles, CA 90013
Telephone: (213) 576-7776
Facsimile: (213) 897-9395
E-mail: Margaret.Phe@doj.ca.gov
Attorneys for Complainant

BEFORE THE
ACUPUNCTURE BOARD OF CALIFORNIA
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against:
BRUCE YING-ZEN LIN, L.Ac.
325 Union Avenue
Pomona, California 91768
Licensed Acupuncturist No. AC 8171,
Respondent.

Case No. 1A-2009-81
OAH No. 2010031678

STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

In the interest of a prompt and speedy settlement of this matter, consistent with the public
interest and the responsibility of the Acupuncture Board of California (Board) the parties hereby
agree to the following Stipulated Settlement and Disciplinary Order which will be submitted to
the Board for approval and adoption as the final disposition of the Accusation.

PARTIES

1. Janelle Wedge (Complainant) is the Executive Officer of the Acupuncture Board.
She brought this action solely in her official capacity and is represented in this matter by Edmund
G. Brown Jr., Attorney General of the State of California, by Margaret Phe, Deputy Attorney
General.

2. Respondent Bruce Ying-Zen Lin, L.Ac. (Respondent) is representing himself in this
proceeding and has chosen not to exercise his right to be represented by counsel.
3. On or about November 6, 2001, the Acupuncture Board issued Licensed Acupuncturist No. AC 8171 to Respondent. The acupuncturist license was in full force and effect at all times relevant to the charges brought in Accusation No. 1A-2009-81 and will expire on June 30, 2011, unless renewed.

JURISDICTION

4. Accusation No. 1A-2009-81 was filed before the Board, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on February 3, 2010. Respondent timely filed his Notice of Defense contesting the Accusation. A copy of Accusation No. 1A-2009-81 is attached as exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, and understands the charges and allegations in Accusation No. 1A-2009-81. Respondent has also carefully read, and understands the effects of this Stipulated Settlement and Disciplinary Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

8. Respondent admits the truth of each and every charge and allegation in Accusation No. 1A-2009-81.

9. Respondent agrees that his acupuncture license is subject to discipline and he agrees to be bound by the Board’s imposition of discipline as set forth in the Disciplinary Order below.
CONTINGENCY

10. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

11. In consideration of the foregoing admissions and stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Licensed Acupuncturist No. AC 8171 issued to Respondent Bruce Ying-Zen Lin, L.Ac. is revoked. However, the revocation is stayed and Respondent is placed on probation for three (3) years on the following terms and conditions.

1. ACTUAL SUSPENSION As part of probation, Respondent is suspended from the practice of acupuncture for fifteen (15) days beginning with the effective date of this decision.

2. ETHICS COURSE Within 60 calendar days of the effective date of the Decision, Respondent shall enroll in a course in ethics, at Respondent's expense, approved in advance by the Board or its designee. Failure to successfully complete the course during the first year of probation is a violation of probation.

An ethics course taken after the acts that gave rise to the charges in the Accusation, but prior to the effective date of the Decision may, in the sole discretion of the Board or its designee, be accepted towards the fulfillment of this condition if the course would have been approved by the Board or its designee had the course been taken after the effective date of this Decision.

Respondent shall submit a certification of successful completion to the Board or its designee not later than 15 calendar days after successfully completing the course, or not later than 15 calendar days after the effective date of the Decision, whichever is later.

3. OBEY ALL LAWS Respondent shall obey all federal, state and local laws and all regulations governing the practice of acupuncture in California. A full and detailed account of any and all violations of law shall be reported by the Respondent to the Board in writing within seventy-two (72) hours of occurrence.
4. **QUARTERLY REPORTS**  Respondent shall submit quarterly declarations under penalty of perjury on forms provided by the Board, stating whether there has been compliance with all the conditions of probation.

5. **SURVEILLANCE PROGRAM**  Respondent shall comply with the Board’s probation surveillance program and shall, upon reasonable notice, report to the assigned investigative district office. Respondent shall contact the assigned probation surveillance monitor regarding any questions specific to the probation order. Respondent shall not have any unsolicited or unapproved contact with 1) victims or complainants associated with the case; 2) Board members or members of its staff; or 3) persons serving the Board as expert examiners.

6. **INTERVIEW WITH THE BOARD OR ITS DESIGNEE**  Respondent shall appear in person for interviews with the Board or its designee upon request at various intervals and with reasonable notice.

7. **CHANGES OF EMPLOYMENT**  Respondent shall notify the Board in writing, through the assigned probation surveillance compliance officer of any and all changes of employment, location and address within 30 days of such change.

8. **TOLLING FOR OUT-OF-STATE PRACTICE OR RESIDENCE**  In the event Respondent should leave California to reside or to practice outside the State, Respondent must notify the Board in writing of the dates of departure and return. Periods of residency or practice outside California will not apply to the reduction of this probationary period.

9. **EMPLOYMENT AND SUPERVISION OF TRAINEES**  Respondent shall not employ or supervise or apply to employ or supervise acupuncture trainees during the course of this probation. Respondent shall terminate any such supervisory relationship in existence on the effective date of this probation.

10. **COST RECOVERY**  Respondent shall pay to the Board an estimated one-half of its costs of investigation and enforcement in the amount of $7,500. Respondent and Board designee shall agree to a payment plan to ensure payment of the costs prior to the completion of probation. Failure to pay the costs prior to the completion of probation is a violation of probation.

11. **VIOLATION OF PROBATION**  If Respondent violates probation in any respect, the
Board may, after giving Respondent notice and the opportunity to be heard, revoke probation and carry out the disciplinary order that was stated. If an accusation or petition to revoke probation is filed against Respondent during probation, the Board shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final. No petition for modification or termination of probation shall be considered while there is an accusation or petition to revoke probation pending against Respondent.

12. **COMPLETION OF PROBATION** Upon successful completion of probation, Respondent's license will be fully restored.

**ACCEPTANCE**

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my acupuncture license. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the Acupuncture Board of California.

**ENDORSEMENT**

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the Acupuncture Board of California.

Dated: 8/27/2010

Respectfully Submitted,
EDMUND G. BROWN JR.
Attorney General of California

MARGARET PHE
Deputy Attorney General
Attorneys for Complainant

LA2009507674
Exhibit A

Accusation No. 1A-2009-81
In the Matter of the Accusation Against:

BRUCE YING-ZEN LIN, L.Ac.

325 Union Avenue
Pomona, California 91768

Licensed Acupuncturist No. AC 8171,

Respondent.

Complainant alleges:

PARTIES

1. Janelle Wedge (Complainant) brings this Accusation solely in her official capacity as the Executive Officer of the Acupuncture Board.

2. On or about November 6, 2001, the Acupuncture Board of California (Board) issued Licensed Acupuncturist Number AC 8171 to Bruce Ying-Zen Lin. (Respondent). The Acupuncturist License was in full force and effect at all times relevant to the charges brought herein and will expire on June 30, 2011, unless renewed.

JURISDICTION

3. This Accusation is brought before the Board under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.
4. Section 4955 of the Code states in part:

"The board may deny, suspend, or revoke, or impose probationary conditions upon, the license of any acupuncturist if he or she is guilty of unprofessional conduct.

"Unprofessional conduct shall include, but not be limited to, the following:

"..."

"(b) Conviction of a crime substantially related to the qualifications, functions, or duties of an acupuncturist, the record of conviction being conclusive evidence thereof.

"..."

"(d) Aiding or abetting in, or violating or conspiring in, directly or indirectly, the violation of the terms of this chapter or any regulation adopted by the board pursuant to this chapter.

"..."

5. Section 4955.1 of the Code states:

"The board may deny, suspend, revoke, or impose probationary conditions upon the license of any acupuncturist if he or she is guilty of committing a fraudulent act including, but not be limited to, any of the following:

"..."

"(b) Committing a fraudulent or dishonest act as an acupuncturist.

"(c) Committing any act involving dishonesty or corruption with respect to the qualifications, functions, or duties of an acupuncturist.

"..."

6. Section 4956 of the Code states:

"A plea or verdict of guilty or a conviction following a plea of nolo contendere made to a charge which is substantially related to the qualifications, functions, or duties of an acupuncturist is deemed to be a conviction within the meaning of this chapter. The board may order a license suspended or revoked, or may deny a license, or may impose probationary conditions upon a license, when the time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal, or when an order granting probation is made suspending the imposition of sentence irrespective of a subsequent order under the provisions of Section 1203.4 of the Penal
Code allowing the person to withdraw his or her pleas of guilty and to enter a plea of not guilty, or setting aside the verdict of guilty, or dismissing the accusation, complaint, information, or indictment.”

**COST RECOVERY**

7. Section 4959 of the Code states:

“(a) The board may request the administrative law judge, under his or her proposed decision in resolution of a disciplinary proceeding before the board, to direct any licensee found guilty of unprofessional conduct to pay to the board a sum not to exceed actual and reasonable costs of the investigation and prosecution of the case.

“(b) The costs to be assessed shall be fixed by the administrative law judge and shall not in any event be increased by the board. When the board does not adopt a proposed decision and remands the case to an administrative law judge, the administrative law judge shall not increase the amount of any costs assessed in the proposed decision.

“(c) When the payment directed in the board’s order for payment of costs is not made by the licensee, the board may enforce the order for payment in the superior court in the county where the administrative hearing was held. This right of enforcement shall be in addition to any other rights the board may have as to any licensee directed to pay costs.

“(d) In any judicial action for the recovery of costs, proof of the board’s decision shall be conclusive proof of the validity of the order of payment and the terms for payment.

“(e) All costs recovered under this section shall be considered a reimbursement for costs incurred and shall be deposited in the Acupuncture Fund.”

**UNITED STATES CRIMINAL STATUTES**

8. Title 18 of the United States Code section 2 provides (Aiding and Abetting and Causing an Act to be Done):

“(a) Whoever commits an offense against the United States or aids, abets, counsels, commands, induces or procures its commission, is punishable as a principal.

“(b) Whoever willfully causes an act to be done which if directly performed by him or another would be an offense against the United States, is punishable as a principal.”
9. Title 18 of the United States Code section 1001 (Use of False Writing Containing False Statements) provides in part:

“(a) Except as otherwise provided in this section, whoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully—

“(3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry;

“shall be fined under this title, imprisoned not more than 5 years or, if the offense involves international or domestic terrorism (as defined in section 2331), imprisoned not more than 8 years, or both. If the matter relates to an offense under chapter 109A, 109B, 110, or 117, or section 1591, then the term of imprisonment imposed under this section shall be not more than 8 years.”

10. Title 26 of the United States Code section 7206 provides in part (Fraud and False Statements):

“Any person who—

“(1) Declaration under penalties of perjury.—Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter . . .”

“. . .

“shall be guilty of a felony and, upon conviction thereof, shall be fined not more than $100,000 ($500,000 in the case of a corporation), or imprisoned not more than 3 years, or both, together with the costs of prosecution.”

**FIRST CAUSE FOR DISCIPLINE**

(Conviction of a Crime)

11. Respondent is subject to disciplinary action under Business and Professions code sections 4955, 4955.1, and 4956, in that he was convicted of crimes substantially related to the qualifications, functions or duties of an acupuncturist. In particular, Respondent was convicted of felony fraud and false statements, use of false writing containing false statements, and aiding and abetting and causing an act to be done in violation of the United States Code. The facts and circumstances are as follows:
12. On or about June 14, 2006, a Grand Jury issued an Indictment in the matter of *United States of America vs. Bruce Lin*, in the United States District Court for the Central District of California, case number CR 06-483-JFW, charging Respondent with the following:

- Twenty-three counts of Money Laundering in violation of Title 18 of the United States Code section 1956, subdivisions (a)(1)(A)(ii) and (a)(1)(B)(i);
- One count of Fraud and False Statements in violation of Title 26 of the United States Code section 7206, subdivision (1);
- One count of Use of False Writing Containing False Statements under Title 18 of the United States Code section 1001, subdivision (a)(3); and
- One count of Aiding and Abetting and Causing an Act to be Done pursuant to Title 18 of the United States Code section 2.

More specifically, the United States Attorney charged Respondent as follows:

**Counts 1 through 18**


13. On or about June 22, 2001 through December 19, 2001, Respondent "knowingly conducted, attempted to conduct, and aided, abetted, counseled, commanded, induced, and procured... financial transactions affecting interstate and foreign commerce, knowing that the property involved in each of the financial transactions represented the proceeds of some form of unlawful activity, and which property was, in fact, the proceeds of specified unlawful activity, that is distribution of ephedrine, a list I chemical, knowing or having reasonable cause it would be used to manufacture a controlled substance, namely, methamphetamine, a schedule II controlled substance, with the intent to engage in conduct constituting a violation of sections 7201 and 7206 of the Internal Revenue code of 1986." It was further alleged that Counts 1 through 18 involved the sale by Respondent of varying quantities (ranging from 425 kilograms to 1,875 kilograms) of Ma Huang, on eighteen different dates in exchange for varying amounts of money ranging from approximately $3,336.25 to $16,218.75.

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1 The scientific names for Ma Huang are Ephedra sinica, E. intermedia, E. equisetina, and the common names are ephedra, yellow horse, yellow astringent. The three species of this (continued...)
Counts 19 through 23


14. On or about January 3, 2002 through April 10, 2002, "Respondent knowingly conducted, attempted to conduct, and aided, abetted, counseled, commanded, induced, and procured... financial transactions affecting interstate and foreign commerce, knowing that the property involved in each of the financial transactions represented the proceeds of some form of unlawful activity, and which property was, in fact, the proceeds of specified unlawful activity, that is distribution of ephedrine, a list I chemical, knowing or having reasonable cause it would be used to manufacture a controlled substance, namely, methamphetamine, a schedule II controlled substance, and knowing that each of the transactions was designed in whole or in part to conceal and disguise the nature, the location, the source, the ownership, and the control of the proceeds of said specified unlawful activity." It was further alleged that Counts 19 through 23 involved the sale by Respondent of 1,875 kilograms Ma Huang on five different dates in exchange for varying amounts of money ranging from approximately $14,718.75 to $16,218.75.

Count 24

(26 U.S.C. § 7206, subd. (1))

15. On or about April 9, 2002, Respondent did and willfully made and subscribed to a United States Income Tax Return, Form 1040, for the taxable year 2001, which he did not believe... shrubby plant that are sources of the drug are native to China, where the aboveground parts are collected in the fall and dried for drug use. The root of E. sinica or E. intermedia is known as ma huang gen and is considered to be a distinct drug, used for its antisudorific (anti-sleep) properties. Ma huang is one of the earliest and best known drugs of Chinese traditional medicine, referenced in the Shen Nong Ben Cao Jing, one of the foundation books of Chinese medicine (about 100 AD). It was and still is used to induce perspiration and to treat the symptoms of bronchial asthma, colds, and influenza. Chemical investigations of ephedra in the early 20th century resulted in the isolation of the alkaloids ephedrine and pseudoephedrine, which were identified as the major pharmacologically active compounds in the aboveground portions of the plant. While asthma treatment is one of the classical clinical uses for pure ephedrine as a pharmaceutical drug, dietary supplements promote ephedra as the herb for weight loss and increasing athletic performance. Ephedra has been a major component of herbal supplements for weight loss and athletic performance, often with caffeine also added. Ephedra use has been linked to cardiovascular adverse effects, including hypertension, stroke, and MI. (Ma Huang. Review of Natural Products. Facts and Comparisons 4.0 [online], 2004, Available from Wolters Kluwer Health, Inc. Accessed April 17, 2007. Copyright © 2009 Wolters Kluwer Health, http://www.drugs.com/npc/ma-huang.html.)
to be true and correct as to every material matter contained therein. Said document was verified
by a written declaration that it was made under the penalties of perjury and was filed with the
Internal Revenue Service ("IRS"). Respondent reported a total income of $325,831.00, even
though he knew and believed that the reported figure did not include an additional income of
approximately $190,748.00 that he received in 2001.

Counts 25 through 26
(18 U.S.C. §§ 1001, subd. (a)(3), 2)

16. On or about June 6, 2002, in a matter within the jurisdiction of the Internal
Revenue Service – Criminal Investigations ("IRS-CI") and the former United States Customs
Service (presently known as the United States Bureau of Immigration and Customs Enforcement)
("ICE"), Respondent, and others known and unknown to the Grand Jury, aiding and abetting each
other, knowingly and willfully made and used, and caused to be made and used, false writings
and documents, knowing the same to contain materially false, fictitious, and fraudulent statements
and entries. It was further alleged that Respondent created two false invoices to substantiate two
sales of Ma Huang that he claimed to have made to C.L. and which he provided to Special Agents
from the IRS and ICE during their investigation of C.L., when in truth and in fact, as Respondent
well knew, the two invoices were prepared after the sales of Ma Huang to C.L. in order to cover
up the undocumented and unlawful distribution of Ma Huang to C.L.

17. On or about July 31, 2006, Respondent entered into a plea agreement.

18. On or about August 1, 2006, a change of plea hearing was held, and Respondent
entered into a Revised Plea Agreement, wherein he pled guilty to Counts 24, 25 and 26. The plea
was accepted and entered. The court ordered the preparation of a Presentence Report, and set the

19. Notably, the Revised Plea Agreement for Defendant Bruce Lin filed on or about
August 1, 2006, states under the Nature of Offense section that in order for Respondent to be
guilty of violating Count 24 of the Indictment, it was determined to be true that Respondent
willfully made and signed a tax return for the year 2001, under penalty of perjury, that contained
materially false information, in that the tax return did not report the total amount of his gross
receipts. Additionally, Respondent knew that the tax return he signed did not report all of his
gross receipts and that he signed the tax return with the specific intent to violate the law. It
further states that Respondent is, in fact, guilty of the offense.

Moreover, it states that in order for Respondent to be guilty of violating Counts 25 through
26, it was in fact true that Respondent used a writing which contained a false statement in a
matter within the jurisdiction of the IRS-CI, that he acted willfully in that he acted deliberately
and with knowledge that the statement was untrue, and that the statement was material to the IRS-
CI activities or decisions.

20. The Revised Plea Agreement for Defendant Bruce Lin filed on or about August 1,
2006, also contained a Factual Basis agreed upon and stipulated to by the United States Attorney
and Respondent. The facts stipulated to by the parties were as follows:

Respondent is the owner of Essential Pharmaceutical Corporation based in Pomona,
California. From at least June 13, 2001, through April 10, 2002, Respondent through his
corporation Essential Pharmaceutical purchased approximately 32,050 kilograms of Ma Huang
extract. The Ma Huang extract was purchased to be sold to L.K. and C.L. for cash. L.K. and
C.L. were the only persons to whom Ma Huang extract was sold, with the exception of minimal
amounts that were used in the production of other orders. The labels on the Ma Huang extract
containers were removed by Essential Pharmaceutical employees during shipping. Respondent
and Essential Pharmaceutical Corporation kept no records of the transactions during 2001 and
during the subsequent tax filing season. Respondent never informed his tax professional of the
clandestine business relationship with L.K. and C.L.

In June 2002, Respondent was interviewed by federal law enforcement agents and was
asked specifically about the Ma Huang extract. Respondent lied about the amount sold to L.K.
and C.L. and caused two false invoices to be created to legitimize his explanation to the agents.
Respondent also omitted his largest source of the Ma Huang when interviewed by agents.
Respondent lied to his largest supplier who inquired as to the reason he was purchasing the
volume of Ma Huang. Respondent told the supplier that he was using it in dietary supplements.
Evidence subpoenaed from Essential Pharmaceutical Corporation indicates that the invoice number on the invoices for the Ma Huang extract sold to L.K. and C.L. were generated on April 12, 2002, the same date when L.K. and C.L. were arrested. Bank account records show the deposit of currency into one of Respondent’s bank accounts during the time he was selling Ma Huang to L.K. and C.L. Respondent also had $83,000 cash at his residence, which was seized on June 28, 2002. Evidence has shown that Essential Pharmaceutical Corporation does not deal in cash.

Respondent received approximately 23 payments for Ma Huang extract from L.K. and C.L. These payments were for orders placed by C.L. for Ma Huang and were made in cash at Respondent’s request. Respondent failed to report the 18 payments received in 2001 and only reported the 2002 payments receipts after learning about C.L.’s arrest in that he issued the false invoices which recognized Ma Huang income. In 2001, Respondent reported $325,831 in total income on his U.S. Individual Income Tax Return, but failed to report approximately $190,748. The non-reported income was also not reported on Essential Pharmaceutical Corporation’s U.S. Corporate Income Tax Return for S Corporations on his Schedule K-1. Respondent signed, under penalty of perjury, his 2001 return on April 9, 2002, even though he knew that the approximately $190,748 in Ma Huang proceeds constituted income that had not been reported on his 2001 tax return. Respondent agreed that the tax loss for the unreported income was approximately $75,834.

On or about February 5, 2007, during the sentencing hearing, Respondent pled guilty to Counts 24 through 26. On the Government’s motion, the Court dismissed Counts 1 through 23 in the interest of justice. Pursuant to the Sentencing Reform Act of 1984, the Court suspended the imposition of sentence for Counts 24, 25 and 26 and placed Respondent on probation for a term of two years (the term consists of two years on each of Counts 24, 25 and 26 of the Indictment, all such terms to run concurrently) under the following conditions:

(1) Respondent shall comply with the rules and regulations of the U.S. Probation Office and General Order 318;
(2) During the period of community supervision, Respondent shall pay the special assessment and fine in accordance with the judgment’s orders pertaining to such payment;

(3) Respondent shall participate for a period of ten months in a home detention program which does not include electronic monitoring and shall observe all rules of such program, as directed by the Probation Officer;

(4) Respondent shall perform 300 hours of community service, as directed by the Probation Officer;

(5) Respondent shall truthfully and timely file and pay taxes owed for the years of conviction; and shall truthfully and timely file and pay taxes during the period of community supervision. Further, Respondent shall show proof to the Probation Officer of compliance with the order; and

(6) Respondent shall cooperate in the collection of his DNA sample.

Additionally, the Court ordered Respondent to do the following: (1) pay to the United States a special assessment of $300, due immediately; (2) pay to the United States a total fine of $15,000, which shall bear interest as provided by law, to be paid in full no later than 30 days from the date of the judgment; and (3) comply with General Order No. 01-05. The drug testing condition mandated by statute was suspended based on the Court’s determination that Respondent posed a low risk of future substance abuse.

22. On or about April 3, 2007, a Satisfaction of Judgment was filed by the United States Attorney as to Respondent acknowledging full satisfaction of the monetary impositions entered on January 2007 in favor of the United States of America.

SECOND CAUSE FOR DISCIPLINE

(Fraud or Dishonest Act)

23. Respondent is subject to disciplinary action under Business and Professions Code section 4955.1, subdivisions (b) and (c), in the that he committed fraud or a dishonest act when he willfully made and signed a 2001 tax return under penalty of perjury knowing that it contained
false information, and when he utilized a writing containing a false statement during an IRS-CI investigation. The circumstances are as follows:

24. Paragraphs 12 to 22, inclusive, above are incorporated herein by reference as if fully set forth.

**THIRD CAUSE FOR DISCIPLINE**

(Unprofessional Conduct)

25. Respondent is subject to disciplinary action under Business and Professions Code sections 4955, subdivisions (b) and (d), and 4956, in that he was convicted of felony fraud and false statements, use of false writing containing false statements, and aiding and abetting and causing an act to be done in violation of committing fraud and making false statements. The circumstances are as follows:

26. Paragraphs 12 to 24, inclusive, above are incorporated herein by reference as if fully set forth.

**PRAYER**

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the Board issue a decision:

1. Revoking or suspending Licensed Acupuncturist Number AC 8171, issued to Respondent Bruce Ying-Zen Lin.

2. Ordering Bruce Ying-Zen Lin to pay the Board the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 4959;

3. Taking such other and further action as deemed necessary and proper.

DATED: FEB 3 2010

[Signature]
Executive Officer
Acupuncture Board
State of California
Complainant